OFFICE OF THE COMPTROLLER IN MYSORE, BANGALORE.

ACCOUNT RULES OF MUNICIPAL HIGH SCHOOLS.

Dated 1st September 1930.

To

1. The Director of Public Instruction in Mysore.
2. The Deputy Directors of Public Instructions, Shimoga and Mysore.
3. The Deputy Commissioners of Districts.
4. The Presidents of District Boards, and
5. The Presidents of Municipal Councils.

Sir,

Adverting to Government Order No. 1371-8—Edn. 986-29-2, dated 31st July 1930, approving of the proposal of this office in regard to the account procedure of the Municipal High Schools. I have the honour to issue the undermentioned instructions for adoption in respect of Municipal High Schools.

I have the honor to be,
Sir,
Your most obedient servant,

M. A. RANGACHAR,
For *Comptroller.*

Rule 1.—The receipts and expenditure of the Municipal High School should be recorded under the following heads, both in the Cash Accounts and the Classified Abstract of the Municipality :—

Under Receipts.—

D. A. Municipal High School.—

1. Grant and contributions—
   (*a*) from Government,
   (*b*) from the District Board,
   (*c*) from other sources (to be specified).
2. School fees.
3. Building grants.
4. Miscellaneous (to be specified).

Under Expenditure.

F. Public Instruction.

A. Municipal High Schools.—

1. Salary of Establishment.
2. Travelling Allowance.
3. Furniture.
4. Library.
5. Buildings.
6. Rent.
7. Other Contingencies.

Rule 2.—Separate Bills relating to the High School Establishment and other charge should be received and passed by the President of the Municipal Council and a cheque issued for the amount. A separate acquittance roll should be maintained for the High School. The passed Bills of the High School, will after Payments are made, be filed in the Municipal Office along with the other vouchers of each month.

Rule 3.—The Government grant should be drawn from the Treasury on monthly Bills countersigned by the Deputy Director of Public Instruction of the circle.

Rule 4.—The income realised towards Sports and Reading Room should be kept separately in the Savings Bank and not merged with the other receipts of the High School and accounts relating thereto produced for scrutiny during audit.

Rule 5.—With a view to ascertain the income, expenditure and balance relating to the High School, a *pro-forma* account showing the total receipts and payments under the several heads, the opening and closing balances should be prepared monthly and a consolidated account once every year.

Rule 6.—The school fee registers, acquittance roll, stock book of furniture, books and appliances and other account books of the High School should be arranged to be examined every month by the Audit Committee of the Municipal Council, appointed as per Rule 362 of the Municipal Manual and all these accounts should be made available to the local auditors of the Comptroller's Office for check when they come for examining the accounts of the Municipality.

The transactions of the Municipal High School from July 1930 onwards should be exhibited in the Municipal Accounts under the heads referred to in Rule 1 above. If the cash accounts for July 1930 have been prepared and forwarded to this office needful adjustments may be made in the accounts for August 1930 and the receipts and payments of the High School shown in the accounts from August 1930 onwards.

The sum of Rs. 5,000 payable by the Municipality to ensure the financial stability of the High School may kindly be arranged to be invested in Government Savings Bank as a